

Exhibit B

Department of the Treasury
Internal Revenue Service
915 Second Avenue, MS W140
Seattle, WA 98174

CERTIFIED MAILDate: **SEP 22 2008**

David A. Gould
 2450 Thornton
 Ferndale, WA 98248

Form: 1040

Taxpayer Identifying Number: [REDACTED]

Person to Contact: 90 Day Notices Clerk

Telephone Number: (206) 220-5955

Employee Identification Number: Not Applicable

Last Day to File a Petition With the United
 States Tax Court: **DEC 21 2008**

Additions to the Tax
Internal Revenue Code, Sections

Tax Year Ended	Deficiency	IRC §6651(a)(2)	IRC §6651(a)(1)	IRC §6654
December 31, 2000	8,089.00	2,022.25	1,820.03	435.06
December 31, 2001	4,281.00	1,069.75	962.78	171.03
December 31, 2002	22,487.00	5,621.75	5,059.58	751.46
December 31, 2003	44,112.40	11,028.10	9,925.29	1,138.15
December 31, 2004	7,608.00	*d	1,711.80	218.00

*d The amount of the addition to tax cannot be determined at this time but an addition to tax of 0.5 percent will be imposed for each month, or fraction thereof, of nonpayment, up to 25 percent, based on the liability shown on the 26 U.S.C. §6020(b) return, or the final determined liability, if less.

Dear David A. Gould;

NOTICE OF DEFICIENCY

We have determined that you owe additional tax or other amounts, or both, for the tax year(s) identified above. This letter is your **NOTICE OF DEFICIENCY**, as required by law. The enclosed statement shows how we figured the deficiency.

If you want to contest this determination in court before making any payment, you have 90 days from the date of this letter (150 days if this letter is addressed to you outside of the United States) to file a petition with the United States Tax Court for a redetermination of the deficiency. You can get a copy of the rules for filing a petition and a petition form you can use by writing to the address below.

United States Tax Court
400 Second Street, NW
Washington, DC 20217

The Tax Court has a simplified procedure for small tax cases when the amount in dispute for each tax year is \$50,000 or less. If you intend to file a petition for multiple tax years and the amount in dispute for any one or more of the tax years exceeds \$50,000, this simplified procedure is not available to you. If you use this simplified procedure, you cannot appeal the Tax Court decision. You can get information pertaining to the simplified procedure for small cases from the Tax Court by writing to the court at the above address or from the court's internet site at www.ustaxcourt.gov.

Letter 531-T (Rev. 11-2007)
 Cat. No. 40222A

USA00351
 USA00351

Send the completed petition form, a copy of this letter, and copies of all statements and/or schedules you received with this letter to the Tax Court at the above address. The Court cannot consider your case if the petition is filed late. The petition is considered timely filed if the postmark date falls within the prescribed 90 or 150 day period and the envelope containing the petition is properly addressed with the correct postage.

The time you have to file a petition with the court is set by law and cannot be extended or suspended. Thus, contacting the Internal Revenue Service (IRS) for more information, or receiving other correspondence from the IRS won't change the allowable period for filing a petition with the Tax Court.

As required by law, separate notices are sent to husbands and wives. If this letter is addressed to both husband and wife, and both want to petition the Tax Court, both must sign and file the petition or each must file a separate, signed petition. If more than one tax year is shown above, you may file one petition form showing all of the years you are contesting.

You may represent yourself before the Tax Court, or you may be represented by anyone admitted to practice before the Tax Court.

If you decide not to file a petition with the Tax Court, please sign the enclosed waiver form and return it to us at the IRS address on the top of the front of this letter. This will permit us to assess the deficiency quickly and can help limit the accumulation of interest.

If you decide not to sign and return the waiver, and you do not file a petition with the Tax Court within the time limit, the law requires us to assess and bill you for the deficiency after 90 days from the date of this letter (150 days if this letter is addressed to you outside the United States)

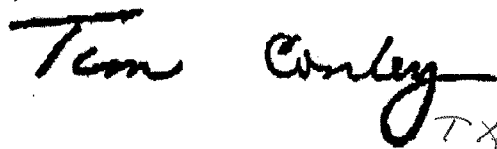
NOTE: If you are a C-corporation, section 6621(c) of the Internal Revenue Code requires that we charge an interest rate two percent higher than the normal rate on large corporate underpayments in excess of \$100,000.

If you have questions about this letter, you may write to or call the contact person whose name, telephone number, and IRS address are shown on the front of this letter. If you write, please include your telephone number, the best time for us to call you if we need more information, and a copy of this letter to help us identify your account. Keep the original letter for your records. If you prefer to call and the telephone number is outside your local calling area, there will be a long distance charge to you.

The contact person can access your tax information and help you get answers. You also have the right to contact the office of the Taxpayer Advocate. Taxpayer Advocate assistance is not a substitute for established IRS procedures such as the formal appeals process. The Taxpayer Advocate is not able to reverse legally correct tax determinations, nor extend the time fixed by law that you have to file a petition in the U.S. Tax Court. The Taxpayer Advocate can, however, see that a tax matter that may not have been resolved through normal channels gets prompt and proper handling. If you want Taxpayer Advocate assistance, please contact the Taxpayer Advocate for the IRS office that issued this notice of deficiency. See the enclosed Notice 1214, *Helpful Contacts for Your "Notice of Deficiency"*, for Taxpayer Advocate telephone numbers and addresses.

Thank you for your cooperation.

Sincerely,
Douglas H. Shulman
Commissioner
By



Tim M. Conley
Technical Services Territory Manager

Enclosures:
Explanation of tax changes
Waiver, Notice 1214

Continuation Sheet

NAME: David A. Gould

Interest on Deficiencies

Interest on Deficiencies will accrue from the due date of the return until paid.

Failure to File Penalty IRC section 6651(a)(1) and 6601(e)(2)

Since your income tax return(s) for the taxable year(s)

December 31,	2000
December 31,	2001
December 31,	2002
December 31,	2003
December 31,	2004

was not filed within the time prescribed by law, and you have not shown that such failure to timely file each return was due to reasonable cause, a penalty of four and one-half (4.5) percent is added to the tax for each month or part of a month (but not to exceed a total of twenty-two and one-half (22.5) percent) for which each return was late. If your return(s) were filed after December 31, 1982 and were more than 60 days late, the minimum penalty is the lesser of \$100 or the tax due. In addition, interest is figured on this penalty from the later of the due date of the return (including any extensions) or July 18, 1984.

Delinquency Penalty IRC section 6651(a)(2)

Since your income tax liability for the taxable years(s) ended :

December 31,	2000
December 31,	2001
December 31,	2002
December 31,	2003
December 31,	2004

were not paid within the time prescribed by law, and you have not shown that such failure to timely pay your tax liability was due to reasonable cause, a penalty of .5 percent is added to the tax for each month or part of a month (not to exceed a total of twenty-five (25) percent) the payment was late..

Estimated Tax Penalty IRC section 6654

Since you underpaid your estimated tax for the taxable year(s) ended:

December 31,	2000
December 31,	2001
December 31,	2002
December 31,	2003
December 31,	2004

the addition to the tax provided by section 6654 of the Internal Revenue Code is asserted.

Form 4089-B (October 1999)	Department of the Treasury -- Internal Revenue Service Notice of Deficiency-Waiver	Symbols SEP 22 2008 Notices: MSW140
Name and address of taxpayer(s)		Social Security or Employer Identification Number

David A. Gould
4440 Northwest 73rd Avenue
Suite 29
Miami, FL 33166

Kind of Tax	Copy to Authorized Representative
Income	
Deficiency – Increase in Tax and Penalties	

Additions to the Tax
Internal Revenue Code, Sections

Tax Year Ended	Deficiency	IRC §6651(a)(2)	IRC §6651(a)(1)	IRC §6654
December 31, 2000	8,089.00	2,022.25	1,820.03	435.06
December 31, 2001	4,281.00	1,069.75	962.78	171.03
December 31, 2002	22,487.00	5,621.75	5,059.58	751.46
December 31, 2003	44,112.40	11,028.10	9,925.29	1,138.15
December 31, 2004	7,608.00	*d	1,711.80	218.00

See the attached explanation for the above deficiencies

I consent to the immediate assessment and collection of the deficiencies (increase in tax and penalties) shown above, plus any interest provided by law.

Your Signature	▶		(Date Signed)
Spouse's Signature (If A Joint Return Was Filed)	▶		(Date Signed)
Taxpayer's Representative Sign Here	▶		(Date Signed)
Corporate Name	▶		
Corporate Officers Sign Here	▶	(Signature)	(Title)
	▶	(Signature)	(Date Signed)

If you agree, please sign one copy and return it; keep the other copy for your records.

Form 4089-B (October 1999)	Department of the Treasury -- Internal Revenue Service Notice of Deficiency-Waiver	Symbols SEP 22 2008 Notices: MSW140
Name and address of taxpayer(s) David A. Gould 4440 Northwest 73rd Avenue Suite 29 Miami, FL 33166		Social Security or Employer Identification Number <div style="background-color: black; width: 100px; height: 20px; margin: 5px 0;"></div>

Kind of Tax Income	Copy to Authorized Representative <div style="text-align: center; border-top: 1px solid black; padding-top: 5px;"> Deficiency – Increase in Tax and Penalties </div>
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Additions to the Tax Internal Revenue Code, Sections					
Tax Year Ended		Deficiency	IRC §6651(a)(2)	IRC §6651(a)(1)	IRC §6654
December 31,	2000	8,089.00	2,022.25	1,820.03	435.06
December 31,	2001	4,281.00	1,069.75	962.78	171.03
December 31,	2002	22,487.00	5,621.75	5,059.58	751.46
December 31,	2003	44,112.40	11,028.10	9,925.29	1,138.15
December 31,	2004	7,608.00	*d	1,711.80	218.00

See the attached explanation for the above deficiencies

I consent to the immediate assessment and collection of the deficiencies (increase in tax and penalties) shown above, plus any interest provided by law.

Your Signature	<div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> <div style="text-align: right; font-size: small;">(Date Signed)</div>
Spouse's Signature (If A Joint Return Was Filed)	<div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> <div style="text-align: right; font-size: small;">(Date Signed)</div>
Taxpayer's Representative Sign Here	<div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> <div style="text-align: right; font-size: small;">(Date Signed)</div>
Corporate Name	<div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div>
Corporate Officers Sign Here	<div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> <div style="display: flex; justify-content: space-between; font-size: small; margin-top: 5px;"> (Signature) (Title) (Date Signed) </div> <div style="border-bottom: 1px solid black; height: 20px; width: 100%;"></div> <div style="display: flex; justify-content: space-between; font-size: small; margin-top: 5px;"> (Signature) (Title) (Date Signed) </div>

If you agree, please sign one copy and return it; keep the other copy for your records.

Instructions for Form 4089 B

Note:

If you consent to the assessment of the amounts shown in this waiver, please sign and return it in order to limit the accumulation of interest and expedite our bill to you. Your consent will not prevent you from filing a claim for refund (after you have paid the tax) if you later believe you are entitled to a refund. It will not prevent us from later determining, if necessary, that you owe additional tax; nor will it extend the time provided by law for either action.

If you later file a claim and the Internal Revenue Service disallows it, you may file suit for refund in a district court or in the United States Claims Court, but you may not file a petition with the United States Tax Court.

Who Must Sign

If this waiver is for any year(s) for which you filed a joint return, both you and your spouse must sign the original and duplicate of this form. Sign your name exactly as it appears on the return. If you are acting under power of attorney for your spouse, you may sign as agent for him or her.

For an agent or attorney acting under a power of attorney, a power of attorney must be sent with this form if not previously filed.

For a person acting in a fiduciary capacity (executor, administrator, trustee), file Form 56, Notice Concerning Fiduciary Relationship, with this form if not previously filed.

For a corporation, enter the name of the corporation followed by the signature and title of the officer(s) authorized to sign.

Optional Paragraphs

A check in the block to the left of a paragraph below indicates that the paragraph applies to your situation.

- ☐ The amount shown as the deficiency may not be billed, since all or part of the refund due has been held to offset all or a portion of the amount of the deficiency. The amount that will be billed, if any, is shown on the attached examination report.
- ☐ The amount shown as a deficiency may not be billed, since the refund due will be reduced by the amount of the deficiency. The net refund due is shown on the attached examination report.

Form 4549-A		Department of the Treasury - Internal Revenue Service				Income Tax Examination Changes	
Name and Address of Taxpayer(s)		SS or E.I. Number		Form Number			
David A. Gould		[REDACTED]		1040			
		Persons with whom examination changes were discussed					
1. Adjustments to Income	Period Ended:	Period Ended:	Period Ended:	Period Ended:	Period Ended:		
	12/31/2000	12/31/2001	12/31/2002	12/31/2003	12/31/2004		
a. Schedule E Rents Received	16,706.00	11,556.00	11,507.00	1,366.00			
b. Share of Self Employment Income to Spouse	(15,452.00)	(9,335.00)	(45,813.00)	(21,333.00)	(21,512.00)		
c. Schedule C Gross Receipts or Sales	30,903.00	18,699.00	16,625.00	42,666.00	43,024.00		
d. SE AGI Adjustment	(2,183.00)	(1,321.00)	(6,473.00)	(3,015.00)	(3,040.00)		
e. Standard Deduction	(3,675.00)	(3,800.00)	(3,925.00)	(4,750.00)	(4,850.00)		
f. Exemption	(2,800.00)	(2,900.00)	(3,000.00)	0.00	(3,100.00)		
g. Interest Income		7.00		58.00	32.00		
h. Other Income - Subject to Self Employment Tax			75,000.00				
i. Cancellation of Debt			2,915.00				
j. Capital Gain or Loss				211,269.00	6,000.00		
2. Total Adjustments	23,499.00	12,906.00	46,836.00	226,261.00	16,554.00		
3. Taxable Income Per Return or as Previously Adjusted	0.00	0.00	0.00	0.00	0.00		
4. Corrected Taxable Income	23,499.00	12,906.00	46,836.00	226,261.00	16,554.00		
Tax Method	Tax Table	Tax Table	Tax Table	Schedule D	Schedule D		
Filing Status	Married Separate	Married Separate	Married Separate	Married Separate	Married Separate		
5. Tax	3,723.00	1,939.00	9,541.00	32,245.00	1,529.00		
6. Additional Taxes / Alternative Minimum Tax				5,838.40			
7. Corrected Tax Liability	3,723.00	1,939.00	9,541.00	38,083.40	1,529.00		
8. (Less) Credits		(300.00)					
a. Rate Reduction Credit							
b.							
c.							
d.							
9. Balance (Line 7 less total of lines 8a through 8d)	3,723.00	1,639.00	9,541.00	38,083.40	1,529.00		
10. Plus Other Taxes	4,366.00	2,642.00	12,946.00	6,029.00	6,079.00		
a. Self Employment Tax							
b.							
c.							
d.							
11. Total Corrected Tax Liability (Line 9 plus total of lines 10a - 10d)	8,089.00	4,281.00	22,487.00	44,112.40	7,608.00		
12. (Less) Total Tax Shown on Return or as Previously Adjusted	0.00	0.00	0.00	0.00	0.00		
13. Adjustments to:							
a.							
b.							
c.							
14. Deficiency - Increase in Tax or (Overassessment - Decrease in Tax)	8,089.00	4,281.00	22,487.00	44,112.40	7,608.00		
15. Adjustments to Prepayment Credits	0.00	(2.00)	0.00	0.00	0.00		
16. Tax Balance Due	8,089.00	4,279.00	22,487.00	44,112.40	7,608.00		
17. Penalties					To Be Computed		
a. 26 USCS §6651(a)(2) Failure to Pay Penalty	2,022.25	1,069.75	5,621.75	11,028.10	1,711.80		
b. 26 USCS §6651(a)(1) Failure to File Penalty	1,820.03	962.78	5,059.58	9,925.29	218.00		
c. 26 USCS §6654 Estimated Tax Penalty	435.06	171.03	751.46	1,138.15			
d.							
18. Total Penalties	4,277.34	2,203.56	11,432.79	22,091.54	To Be Computed		
19. Total Tax and Penalties	12,366.34	6,482.56	33,919.79	66,203.94	To Be Computed		
Other Information:							
<p>The Internal Revenue Service has agreements with State tax agencies under which information about Federal tax, including increases or decreases, is exchanged with the States. If this change affects the amount of your State income tax, you should file the required state form.</p> <p>You may be subject to backup withholding if you underreport your interest dividend, or patronage dividend income and do not pay the required tax. The IRS may order backup withholding at 20 percent after four notices have been issued to you over a 120-day period and the tax has been assessed and remains unpaid.</p>							
Area 12 Review				Date 09/17/08			

Form 886-A (Rev. January 1994)	EXPLANATION OF ITEMS		Schedule number or exhibit
Name of taxpayer David A. Gould	Tax Identification Number [REDACTED]		Year/Period ended 2000, 2001, 2002, 2003, 2004

1.a. Schedule E Rents Received

Tax Period	Per Return	Per Exam	Adjustment
2000	\$ 0.00	\$ 16,706.00	\$ 16,706.00
2001	0.00	11,556.00	11,556.00
2002	0.00	11,507.00	11,507.00
2003	0.00	1,366.00	1,366.00

We have determined through bank deposit analysis of information provided by third parties that you had gross receipts from your rental properties in the above stated amounts. These rents were received from rentals of the Thornton Road and St. Paul Street properties in Ferndale and Bellingham Washington, respectively.

Since you were married and domiciled in a community property state we have computed your tax liability in accordance with state community property / income laws.

1.b. Share of Self Employment Income to Spouse

Tax Period	Per Return	Per Exam	Adjustment
2000	\$ 0.00	\$ (15,452.00)	\$ (15,452.00)
2001	0.00	(9,335.00)	(9,335.00)
2002	0.00	(45,813.00)	(45,813.00)
2003	0.00	(21,333.00)	(21,333.00)
2004	0.00	(21,512.00)	(21,512.00)

Since you were married and domiciled in a community property state we have computed your tax liability in accordance with state community property / income laws, as shown on the attached schedule. Accordingly, we subtracted the above amounts from self employment income and assigned them to your spouse.

1.c. Schedule C Gross Receipts or Sales

Tax Period	Per Return	Per Exam	Adjustment
2000	\$ 0.00	\$ 30,903.00	\$ 30,903.00
2001	0.00	18,699.00	18,699.00
2002	0.00	16,625.00	16,625.00
2003	0.00	42,666.00	42,666.00
2004	0.00	43,024.00	43,024.00

We have determined through bank deposit analysis of information provided by third parties that you had gross receipts from your business activities in the above stated amounts.

Form 886-A (Rev. January 1994)	EXPLANATION OF ITEMS		Schedule number or exhibit
Name of taxpayer David A. Gould	Tax Identification Number [REDACTED]		Year/Period ended 2000, 2001, 2002, 2003, 2004

1.d. SE AGI Adjustment

Tax Period	Per Return	Per Exam	Adjustment
2000	\$ 0.00	\$ (2,183.00)	\$ (2,183.00)
2001	0.00	(1,321.00)	(1,321.00)
2002	0.00	(6,473.00)	(6,473.00)
2003	0.00	(3,015.00)	(3,015.00)
2004	0.00	(3,040.00)	(3,040.00)

The adjustments to your net income from self-employment shown in this report resulted in a change to your self-employment tax. The self-employment tax deduction has been adjusted to one-half of the recomputed amount.

1.e. Standard Deduction

Tax Period	Per Return	Per Exam	Adjustment
2000	\$ 0.00	\$ (3,675.00)	\$ (3,675.00)
2001	0.00	(3,800.00)	(3,800.00)
2002	0.00	(3,925.00)	(3,925.00)
2003	0.00	(4,750.00)	(4,750.00)
2004	0.00	(4,850.00)	(4,850.00)

We allowed the Standard Deduction consistent with your filing status, as shown elsewhere in this report.

1.f. Exemption

Tax Period	Per Return	Per Exam	Adjustment
2000	\$ 0.00	\$ (2,800.00)	\$ (2,800.00)
2001	0.00	(2,900.00)	(2,900.00)
2002	0.00	(3,000.00)	(3,000.00)
2003	0.00	0.00	0.00
2004	0.00	(3,100.00)	(3,100.00)

Since you did not elect to claim either a Personal Exemption or exemptions for dependents, and there is no indication that you were the qualifying dependant of another taxpayer, we allowed one Personal Exemption.

The benefit of the personal exemption is phased out for individuals whose taxable income is above specified levels. See the enclosed computation.

1.g. Interest Income

Tax Period	Per Return	Per Exam	Adjustment
2001	0.00	7.00	7.00
2003	0.00	58.00	58.00
2004	0.00	32.00	32.00

We increased income from interest to reconcile with information provided to us by the payers on Form(s) 1099-INT.

Since you were married and domiciled in a community property state we have computed your tax liability in accordance with state community property / income laws.

Form 886-A (Rev. January 1994)	EXPLANATION OF ITEMS		Schedule number or exhibit
Name of taxpayer David A. Gould	Tax Identification Number [REDACTED]	Year/Period ended 2000, 2001, 2002, 2003, 2004	

1.h. Other Income - Subject to Self Employment Tax

Tax Period	Per Return	Per Exam	Adjustment
2002	0.00	75,000.00	75,000.00

We added income to reconcile with information provided by third parties for receipts from salary on a loan application dated April 25, 2002, in the above stated amounts.

1.i. Cancellation of Debt

Tax Period	Per Return	Per Exam	Adjustment
2002	0.00	2,915.00	2,915.00

We increased income from debt cancellation to reconcile with information provided to us by the payers on Form(s) 1099-C.

Since you were married and domiciled in a community property state we have computed your tax liability in accordance with state community property / income laws.

1.j. Capital Gain or Loss

Tax Period	Per Return	Per Exam	Adjustment
2003	0.00	211,269.00	211,269.00
2004	0.00	6,000.00	6,000.00

We increased income from property sales to reconcile with information provided to us by Chicago Title Company under administrative summons.

Since you were married and domiciled in a community property state we have computed your tax liability in accordance with state community property / income laws.

4. Filing Status

Tax Period	Per Return	Per Exam
2000	none	married separate
2001	none	married separate
2002	none	married separate
2003	none	married separate
2004	none	married separate

Since you were married during the years indicated and did not elect another filing status, we assigned the status of married filing separate for the years shown.

8.a. Rate Reduction Credit

Tax Period	Per Return	Adjustment	Per Exam
2001	0.00	(300.00)	(300.00)

We computed your rate reduction credit and applied it to your tax liability per Pub. Law 107-16, the Economic Growth and Tax Relief Reconciliation Act of 2001. Our computation accompanies this report.

Form 886-A (Rev. January 1994)	EXPLANATION OF ITEMS		Schedule number or exhibit
Name of taxpayer David A. Gould	Tax Identification Number [REDACTED]		Year/Period ended 2000, 2001, 2002, 2003, 2004

10.a. Self Employment Tax

Tax Period	Per Return	Adjustment	Per Exam
2000	\$ 0.00	\$ 4,366.00	\$ 4,366.00
2001	0.00	2,642.00	2,642.00
2002	0.00	12,946.00	12,946.00
2003	0.00	6,029.00	6,029.00
2004	0.00	6,079.00	6,079.00

We have adjusted your self-employment tax due to a change in your net earnings from self-employment income. Our computations accompany this report.

Form 886-A (Rev. January 1994)	EXPLANATION OF ITEMS		Schedule number or exhibit
Name of taxpayer David A. Gould	Tax Identification Number [REDACTED]	Year/Period ended 2000, 2001, 2002, 2003, 2004	

2001 Prepayment Credit Adjustment

Statutory Deficiency		\$ 4,281.00
Correct Amount of Prepayment Credits		
Federal Income Tax Withheld	\$ 2.00	
Estimated Tax Payments	\$ 0.00	
Correct Prepayment Credit		\$ 2.00
Prepayment Credits Shown on Return		
Federal Income Tax Withheld	\$ 0.00	
Estimated Tax Payments	\$ 0.00	
Prepayment Credits Shown on Return		\$ 0.00
Understatement of Prepayment Credits		\$ 2.00
Net Additional Tax (or net overpayment)		\$ 4,279.00

Name of Taxpayer:	David Gould	09/17/2008
Identification Number:	[REDACTED]	Total 9.20.10

EXPLANATION OF THE DELINQUENCY PENALTY

Since your income tax return was not filed within the time limit prescribed by law and/or the tax was not paid, and you have not shown that such failure was due to reasonable cause, an addition to the tax is charged as shown below, in accordance with Section 6651(a)(1) and/or Section 6651(a)(2) of the Internal Revenue Code.

2000 - DELINQUENCY PENALTY

1. Delinquency penalty abated		0.00
2. Date return due	04/15/2001	
3. Date return filed	09/17/2008	
4. Failure to File penalty rate	0.225	
5. Failure to Pay penalty rate	0.250	
6. Total corrected tax liability		8,089.00
7. Allowable payments on or prior to due date of return		0.00
8. Net Amount Due (line 6 less line 7)		8,089.00
9. Failure to File Penalty - line 8 multiplied by line 4		1,820.03
10. Minimum penalty if over 60 days delinquent		100.00
11. Failure to File Penalty - Greater of line 9 or line 10		1,820.03
12. Previously assessed Failure to File Penalty		0.00
13. Net Failure to File Penalty - line 11 less line 12		1,820.03
14. Failure to Pay Penalty - line 8 multiplied by line 5		2,022.25
15. Previously assessed Failure to Pay Penalty		0.00
16. Net Failure to Pay Penalty - line 14 less line 15	*	2,022.25
17. Total Delinquency Penalty - Sum of line 13 and 16		3,842.28

- If an amount appears as the Failure to Pay Penalty, the amount only reflects the addition to tax under Internal Revenue Code section 6651(a)(2) through the date of this notice. The addition to tax will continue to accrue from the due date of the return at a rate of 0.5 percent each month, or fraction thereof, of nonpayment, not exceeding 25 percent.

Name of Taxpayer: David Gould

09/17/2008

Identification Number: [REDACTED]

Total

9.20.10

2000 - EXPLANATION OF THE ESTIMATED TAX PENALTY

Since you did not pay sufficient estimated tax, addition to the tax is charged as shown below, in accordance with Section 6654(a) of the Internal Revenue Code.

1. Total corrected tax liability, Form 4549, line 11 (Tax Per Return, if a return was filed)					8,089.00
2. Withholding taxes					0.00
3. Line 1 less line 2 (if less than \$1000, estimated penalty does not apply)					8,089.00
4. 90% of line 1					7,280.10
5. Prior year tax liability (110% of tax if AGI was more than \$150,000. or if MFS more than \$75,000.)					0.00
6. The smaller of line 4 or 5 (as adjusted)					7,280.10
7. Payment Due Date	Apr 15, 2000	Jun 15, 2000	Sep 15, 2000	Jan 15, 2001	
8. Payment Required	1,820.03	1,820.03	1,820.03	1,820.03	
9. Payments & Credits	0.00	0.00	0.00	0.00	
10. Overpayment from Line 16		0.00	0.00	0.00	
11. Total of Lines 9 & 10		0.00	0.00	0.00	
12. Previous Qtr Underpayment		1,820.03	3,640.06	5,460.09	
13. 11 minus 12	0.00	0.00	0.00	0.00	
14. Remaining Underpayment		1,820.03	3,640.06		
15. Underpayment	1,820.03	1,820.03	1,820.03	1,820.03	
16. Overpayment	0.00	0.00	0.00	0.00	
17. Penalty	163.48	136.18	95.01	40.39	
18. Previously Assessed Penalty				0.00	
19. Estimated Tax Penalty				435.06	

Name Of Taxpayer:	David Gould	09/17/2008
Identification Number:	[REDACTED]	Total 9.20.10

2000 - PERSONAL EXEMPTION WORKSHEET

1. Multiply \$ 2,800.00 by the total number of exemptions claimed on Form 1040, line 6e	2,800.00
2. Adjusted Gross Income	29,974.00
3. Limitation based on Filing Status	96,700.00
4. Subtract line 3 from line 2	0.00
5. Divide line 4 by \$2,500 (\$1,250 if married filing separate)	0.00
6. Multiply line 5 by 2% and enter the result as a decimal	0.00
7. Multiply line 1 by line 6	0.00
8. Deduction for exemptions (Subtract line 7 from line 1)	2,800.00

Note: If Line 4 is more than \$122,500. or (\$61,250. if married filing separately), a deduction for exemptions cannot be taken.

Name of Taxpayer: David Gould 09/17/2008
 Identification Number: [REDACTED] Total 9.20.10

2000 - SCHEDULE SE - COMPUTATION OF SELF-EMPLOYMENT TAX

Primary
 David Gould [REDACTED]

1. Self-employment income	30,903.00
2. Multiply line 1 by 92.35%	28,538.92
3. Farm Optional Method Income	0.00
4. Non Farm Optional Method Income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	28,538.92
6. Maximum earnings subject to social security	76,200.00
7. Social Security wages and tips from W-2	0.00
8. Unreported tips from Form 4137	0.00
9. Sum of lines 7 and 8	0.00
10. Line 6 less line 9	76,200.00
11. Multiply the smaller of line 5 or 10 by 12.40%	3,538.83
12. Multiply line 5 by 2.90%	827.63
13. Self-Employment Tax (sum of lines 11 and 12)	4,366.46

Secondary

1. Self-employment income	0.00
2. Multiply line 1 by 92.35%	0.00
3. Farm Optional Method Income	0.00
4. Non Farm Optional Method Income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	0.00
6. Maximum earnings subject to social security	76,200.00
7. Social Security wages and tips from W-2	0.00
8. Unreported tips from Form 4137	0.00
9. Sum of lines 7 and 8	0.00
10. Line 6 less line 9	0.00
11. Multiply the smaller of line 5 or 10 by 12.40%	0.00
12. Multiply line 5 by 2.90%	0.00
13. Self-Employment Tax (sum of lines 11 and 12)	0.00

Name of Taxpayer:	David Gould	09/17/2008
Identification Number:	[REDACTED]	Total 9.20.10

EXPLANATION OF THE DELINQUENCY PENALTY

Since your income tax return was not filed within the time limit prescribed by law and/or the tax was not paid, and you have not shown that such failure was due to reasonable cause, an addition to the tax is charged as shown below, in accordance with Section 6651(a)(1) and/or Section 6651(a)(2) of the Internal Revenue Code.

2001 - DELINQUENCY PENALTY

1. Delinquency penalty abated		0.00
2. Date return due	04/15/2002	
3. Date return filed	09/17/2008	
4. Failure to File penalty rate	0.225	
5. Failure to Pay penalty rate	0.250	
6. Total corrected tax liability		4,281.00
7. Allowable payments on or prior to due date of return		2.00
8. Net Amount Due (line 6 less line 7)		4,279.00
9. Failure to File Penalty - line 8 multiplied by line 4		962.78
10. Minimum penalty if over 60 days delinquent		100.00
11. Failure to File Penalty - Greater of line 9 or line 10		962.78
12. Previously assessed Failure to File Penalty		0.00
13. Net Failure to File Penalty - line 11 less line 12		962.78
14. Failure to Pay Penalty - line 8 multiplied by line 5		1,069.75
15. Previously assessed Failure to Pay Penalty		0.00
16. Net Failure to Pay Penalty - line 14 less line 15	*	1,069.75
17. Total Delinquency Penalty - Sum of line 13 and 16		2,032.53

- If an amount appears as the Failure to Pay Penalty, the amount only reflects the addition to tax under Internal Revenue Code section 6651(a)(2) through the date of this notice. The addition to tax will continue to accrue from the due date of the return at a rate of 0.5 percent each month, or fraction thereof, of nonpayment, not exceeding 25 percent.

Name of Taxpayer: David Gould

09/17/2008

Identification Number: [REDACTED]

Total

9.20.10

2001 - EXPLANATION OF THE ESTIMATED TAX PENALTY

Since you did not pay sufficient estimated tax, addition to the tax is charged as shown below, in accordance with Section 6654(a) of the Internal Revenue Code.

1. Total corrected tax liability, Form 4549, line 11 (Tax Per Return, if a return was filed)				4,281.00
2. Withholding taxes				2.00
3. Line 1 less line 2 (if less than \$1000, estimated penalty does not apply)				4,279.00
4. 90% of line 1				3,852.90
5. Prior year tax liability (110% of tax if AGI was more than \$150,000. or if MFS more than \$75,000.)				0.00
6. The smaller of line 4 or 5 (as adjusted)				3,852.90
7. Payment Due Date	Apr 15, 2001	Jun 15, 2001	Sep 15, 2001	Jan 15, 2002
8. Payment Required	963.23	963.23	963.23	963.23
9. Payments & Credits	0.50	0.50	0.50	0.50
10. Overpayment from Line 16		0.00	0.00	0.00
11. Total of Lines 9 & 10		0.50	0.50	0.50
12. Previous Qtr Underpayment		962.73	1,925.46	2,888.19
13. 11 minus 12	0.50	0.00	0.00	0.00
14. Remaining Underpayment		962.23	1,924.96	
15. Underpayment	962.73	963.23	963.23	963.23
16. Overpayment	0.00	0.00	0.00	0.00
17. Penalty	66.58	53.80	36.40	14.25
18. Previously Assessed Penalty				0.00
19. Estimated Tax Penalty				171.03

Name Of Taxpayer:	David Gould	09/17/2008
Identification Number:		Total 9.20.10

2001 - PERSONAL EXEMPTION WORKSHEET

1. Multiply \$ 2,900.00 by the total number of exemptions claimed on Form 1040, line 6e	2,900.00
2. Adjusted Gross Income	19,606.00
3. Limitation based on Filing Status	99,725.00
4. Subtract line 3 from line 2	0.00
5. Divide line 4 by \$2,500 (\$1,250 if married filing separate)	0.00
6. Multiply line 5 by 2% and enter the result as a decimal	0.00
7. Multiply line 1 by line 6	0.00
8. Deduction for exemptions (Subtract line 7 from line 1)	2,900.00

Note: If Line 4 is more than \$122,500. or (\$61,250. if married filing separately), a deduction for exemptions cannot be taken.

Name Of Taxpayer: David Gould
 Identification Number: [REDACTED]

Total

09/17/2008
 9,20.10

200112

- Rate Reduction Credit Worksheet

1. Taxable Income	12,906.00
2. Enter the amount shown below for filing status	6,000.00
• Single or married filing separately - \$6,000	
• Head of Household - \$10,000	
• Married filing jointly or qualifying widow(er) - \$12,000	
3. Is the amount on line 1 less than the amount on line 2	300.00
No - \$300 if single or married filing separately; \$500 if head of household; \$600 if married filing jointly or qualifying widow(er) Yes - Multiply the amount on line 1 by .05	
4. Amount of tax before allowable credits	1,939.00
5. Total credits (not including the Rate Reduction Credit)	0.00
6. Subtract line 5 from line 4	1,939.00
7. Smaller of line 3 or line 6	300.00
8. Amount of advanced payment received	0.00
9. Rate reduction credit allowed	300.00

Name of Taxpayer: David Gould		09/17/2008
Identification Number: [REDACTED]	Total	9.20.10

2001 - SCHEDULE SE - COMPUTATION OF SELF-EMPLOYMENT TAX

Primary

David Gould

1. Self-employment income	18,699.00
2. Multiply line 1 by 92.35%	17,268.53
3. Farm Optional Method Income	0.00
4. Non Farm Optional Method Income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	17,268.53
6. Maximum earnings subject to social security	80,400.00
7. Social Security wages and tips from W-2	0.00
8. Unreported tips from Form 4137	0.00
9. Sum of lines 7 and 8	0.00
10. Line 6 less line 9	80,400.00
11. Multiply the smaller of line 5 or 10 by 12.40%	2,141.30
12. Multiply line 5 by 2.90%	500.79
13. Self-Employment Tax (sum of lines 11 and 12)	2,642.09

Secondary

1. Self-employment income	0.00
2. Multiply line 1 by 92.35%	0.00
3. Farm Optional Method Income	0.00
4. Non Farm Optional Method Income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	0.00
6. Maximum earnings subject to social security	80,400.00
7. Social Security wages and tips from W-2	0.00
8. Unreported tips from Form 4137	0.00
9. Sum of lines 7 and 8	0.00
10. Line 6 less line 9	0.00
11. Multiply the smaller of line 5 or 10 by 12.40%	0.00
12. Multiply line 5 by 2.90%	0.00
13. Self-Employment Tax (sum of lines 11 and 12)	0.00

Name of Taxpayer:	David Gould	09/17/2008
Identification Number:	[REDACTED]	Total 9.20.10

EXPLANATION OF THE DELINQUENCY PENALTY

Since your income tax return was not filed within the time limit prescribed by law and/or the tax was not paid, and you have not shown that such failure was due to reasonable cause, an addition to the tax is charged as shown below, in accordance with Section 6651(a)(1) and/or Section 6651(a)(2) of the Internal Revenue Code.

2002 - DELINQUENCY PENALTY

1. Delinquency penalty abated		0.00
2. Date return due	04/15/2003	
3. Date return filed	09/17/2008	
4. Failure to File penalty rate	0.225	
5. Failure to Pay penalty rate	0.250	
6. Total corrected tax liability		22,487.00
7. Allowable payments on or prior to due date of return		0.00
8. Net Amount Due (line 6 less line 7)		22,487.00
9. Failure to File Penalty - line 8 multiplied by line 4		5,059.58
10. Minimum penalty if over 60 days delinquent		100.00
11. Failure to File Penalty - Greater of line 9 or line 10		5,059.58
12. Previously assessed Failure to File Penalty		0.00
13. Net Failure to File Penalty - line 11 less line 12		5,059.58
14. Failure to Pay Penalty - line 8 multiplied by line 5		5,621.75
15. Previously assessed Failure to Pay Penalty		0.00
16. Net Failure to Pay Penalty - line 14 less line 15	*	5,621.75
17. Total Delinquency Penalty - Sum of line 13 and 16		10,681.33

- If an amount appears as the Failure to Pay Penalty, the amount only reflects the addition to tax under Internal Revenue Code section 6651(a)(2) through the date of this notice. The addition to tax will continue to accrue from the due date of the return at a rate of 0.5 percent each month, or fraction thereof, of nonpayment, not exceeding 25 percent.

Name of Taxpayer: David Gould

09/17/2008

Identification Number: [REDACTED]

Total

9.20.10

2002 - EXPLANATION OF THE ESTIMATED TAX PENALTY

Since you did not pay sufficient estimated tax, addition to the tax is charged as shown below, in accordance with Section 6654(a) of the Internal Revenue Code.

1. Total corrected tax liability, Form 4549, line 11 (Tax Per Return, if a return was filed)					22,487.00
2. Withholding taxes					0.00
3. Line 1 less line 2 (if less than \$1000, estimated penalty does not apply)					22,487.00
4. 90% of line 1					20,238.30
5. Prior year tax liability (110% of tax if AGI was more than \$150,000. or if MFS more than \$75,000.)					0.00
6. The smaller of line 4 or 5 (as adjusted)					20,238.30
7. Payment Due Date	Apr 15, 2002	Jun 15, 2002	Sep 15, 2002	Jan 15, 2003	
8. Payment Required	5,059.58	5,059.58	5,059.58	5,059.58	
9. Payments & Credits	0.00	0.00	0.00	0.00	
10. Overpayment from Line 16		0.00	0.00	0.00	
11. Total of Lines 9 & 10		0.00	0.00	0.00	
12. Previous Qtr Underpayment		5,059.58	10,119.16	15,178.74	
13. 11 minus 12	0.00	0.00	0.00	0.00	
14. Remaining Underpayment		5,059.58	10,119.16		
15. Underpayment	5,059.58	5,059.58	5,059.58	5,059.58	
16. Overpayment	0.00	0.00	0.00	0.00	
17. Penalty	289.02	238.29	161.77	62.38	
18. Previously Assessed Penalty				0.00	
19. Estimated Tax Penalty				751.46	

Name Of Taxpayer:	David Gould	09/17/2008
Identification Number:	[REDACTED]	Total 9.20.10

2002 - PERSONAL EXEMPTION WORKSHEET

1. Multiply \$ 3,000.00 by the total number of exemptions claimed on Form 1040, line 6e	3,000.00
2. Adjusted Gross Income	53,761.00
3. Limitation based on Filing Status	103,000.00
4. Subtract line 3 from line 2	0.00
5. Divide line 4 by \$2,500 (\$1,250 if married filing separate)	0.00
6. Multiply line 5 by 2% and enter the result as a decimal	0.00
7. Multiply line 1 by line 6	0.00
8. Deduction for exemptions (Subtract line 7 from line 1)	3,000.00

Note: If Line 4 is more than \$122,500. or (\$61,250. if married filing separately), a deduction for exemptions cannot be taken.

Name of Taxpayer: David Gould		09/17/2008
Identification Number: [REDACTED]	Total	9.20.10

2002 - SCHEDULE SE - COMPUTATION OF SELF-EMPLOYMENT TAX

Primary

David Gould [REDACTED]

1. Self-employment income	91,625.00
2. Multiply line 1 by 92.35%	84,615.69
3. Farm Optional Method Income	0.00
4. Non Farm Optional Method Income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	84,615.69
6. Maximum earnings subject to social security	84,900.00
7. Social Security wages and tips from W-2	0.00
8. Unreported tips from Form 4137	0.00
9. Sum of lines 7 and 8	0.00
10. Line 6 less line 9	84,900.00
11. Multiply the smaller of line 5 or 10 by 12.40%	10,492.35
12. Multiply line 5 by 2.90%	2,453.86
13. Self-Employment Tax (sum of lines 11 and 12)	12,946.21

Secondary

1. Self-employment income	0.00
2. Multiply line 1 by 92.35%	0.00
3. Farm Optional Method Income	0.00
4. Non Farm Optional Method Income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	0.00
6. Maximum earnings subject to social security	84,900.00
7. Social Security wages and tips from W-2	0.00
8. Unreported tips from Form 4137	0.00
9. Sum of lines 7 and 8	0.00
10. Line 6 less line 9	0.00
11. Multiply the smaller of line 5 or 10 by 12.40%	0.00
12. Multiply line 5 by 2.90%	0.00
13. Self-Employment Tax (sum of lines 11 and 12)	0.00

Name of Taxpayer:	David Gould		09/17/2008
Identification Number:	[REDACTED]	Total	9.20.10

EXPLANATION OF THE DELINQUENCY PENALTY

Since your income tax return was not filed within the time limit prescribed by law and/or the tax was not paid, and you have not shown that such failure was due to reasonable cause, an addition to the tax is charged as shown below, in accordance with Section 6651(a)(1) and/or Section 6651(a)(2) of the Internal Revenue Code.

2003 - DELINQUENCY PENALTY

1.	Delinquency penalty abated	0.00
2.	Date return due	04/15/2004
3.	Date return filed	09/17/2008
4.	Failure to File penalty rate	0.225
5.	Failure to Pay penalty rate	0.250
6.	Total corrected tax liability	44,112.40
7.	Allowable payments on or prior to due date of return	0.00
8.	Net Amount Due (line 6 less line 7)	44,112.40
9.	Failure to File Penalty - line 8 multiplied by line 4	9,925.29
10.	Minimum penalty if over 60 days delinquent	100.00
11.	Failure to File Penalty - Greater of line 9 or line 10	9,925.29
12.	Previously assessed Failure to File Penalty	0.00
13.	Net Failure to File Penalty - line 11 less line 12	9,925.29
14.	Failure to Pay Penalty - line 8 multiplied by line 5	11,028.10
15.	Previously assessed Failure to Pay Penalty	0.00
16.	Net Failure to Pay Penalty - line 14 less line 15	11,028.10
17.	Total Delinquency Penalty - Sum of line 13 and 16	20,953.39

- If an amount appears as the Failure to Pay Penalty, the amount only reflects the addition to tax under Internal Revenue Code section 6651(a)(2) through the date of this notice. The addition to tax will continue to accrue from the due date of the return at a rate of 0.5 percent each month, or fraction thereof, of nonpayment, not exceeding 25 percent.

Name of Taxpayer: David Gould

Identification Number: [REDACTED]

Total

09/17/2008

9.20.10

2003 - EXPLANATION OF THE ESTIMATED TAX PENALTY

Since you did not pay sufficient estimated tax, addition to the tax is charged as shown below, in accordance with Section 6654(a) of the Internal Revenue Code.

1. Total corrected tax liability, Form 4549, line 11 (Tax Per Return, if a return was filed)					44,112.40
2. Withholding taxes					0.00
3. Line 1 less line 2 (if less than \$1000, estimated penalty does not apply)					44,112.40
4. 90% of line 1					39,701.16
5. Prior year tax liability (110% of tax if AGI was more than \$150,000. or if MFS more than \$75,000.)					0.00
6. The smaller of line 4 or 5 (as adjusted)					39,701.16
7. Payment Due Date	Apr 15, 2003	Jun 15, 2003	Sep 15, 2003	Jan 15, 2004	
8. Payment Required	9,925.29	9,925.29	9,925.29	9,925.29	
9. Payments & Credits	0.00	0.00	0.00	0.00	
10. Overpayment from Line 16		0.00	0.00	0.00	
11. Total of Lines 9 & 10		0.00	0.00	0.00	
12. Previous Qtr Underpayment		9,925.29	19,850.58	29,775.87	
13. 11 minus 12	0.00	0.00	0.00	0.00	
14. Remaining Underpayment		9,925.29	19,850.58		
15. Underpayment	9,925.29	9,925.29	9,925.29	9,925.29	
16. Overpayment	0.00	0.00	0.00	0.00	
17. Penalty	443.47	360.53	235.44	98.71	
18. Previously Assessed Penalty				0.00	
19. Estimated Tax Penalty				1,138.15	

Name Of Taxpayer:	David Gould	09/17/2008
Identification Number:	[REDACTED]	Total 9.20.10

2003 - PERSONAL EXEMPTION WORKSHEET

1. Multiply \$ 3,050.00 by the total number of exemptions claimed on Form 1040, line 6e	3,050.00
2. Adjusted Gross Income	231,011.00
3. Limitation based on Filing Status	104,625.00
4. Subtract line 3 from line 2	126,386.00
5. Divide line 4 by \$2,500 (\$1,250 if married filing separate)	0.00
6. Multiply line 5 by 2% and enter the result as a decimal	0.00
7. Multiply line 1 by line 6	0.00
8. Deduction for exemptions (Subtract line 7 from line 1)	0.00

Note: If Line 4 is more than \$122,500. or (\$61,250. if married filing separately), a deduction for exemptions cannot be taken.

Name of Taxpayer:	David Gould	09/17/2008
Identification Number:	[REDACTED]	Total 9.20.10

2003 - **SCHEDULE D - CAPITAL GAINS AND LOSSES****Part I** Short-Term Capital Gains and Losses—Assets Held One Year or Less

1	Short-term capital gain or loss	0.00
2	Short-term capital loss carryover	0.00
3	Short Post-May 5 gain or (loss)	0.00
4	Net Short-term Gain or Loss (Add line 1 and 2)	0.00

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

5	Long-term capital gain or loss	211,269.00
6	Long-term capital gain or loss carryover	0.00
7	Long Post-May 5 gain or (loss)	211,269.00
8	Net long-term Gain or Loss (Add line 5 and 6)	211,269.00

Part III Taxable Gain or Deductible Loss

9	Sum of lines 4 and 8 - Net Capital Gain or Loss	211,269.00
10	Sum of lines 3 and 7	211,269.00
11	Capital loss limitation	0.00
12	Capital Gain or Loss - As Corrected	211,269.00
13	Capital Gain or Loss - Per Return	0.00
14	Line 12 less line 13 - Adjustment to Income	211,269.00

CORRECTED CARRYOVER

15	Short-term Carryover to Subsequent Year	0.00
16	Long-term Carryover to Subsequent Year	0.00

Name of Taxpayer: David Gould
 Identification Number: [REDACTED]

Total

09/17/2008
 9.20.10

Part IV Tax Computation Using Maximum Capital Gains Rates

17	Enter your taxable income from Form 1040, line 40	17	226,261.00
18	Enter the smaller of line 8 or line 9, but not less than zero	18	211,269.00
19	Enter your qualified dividends from Form 1040, line 9b	19	0.00
20	Add lines 18 and 19	20	211,269.00
21	Amount from line 4g of Form 4952 (investment interest expense)	21	0.00
22	Subtract line 21 from line 20. If zero or less, enter -0-	22	211,269.00
23	Subtract line 22 from line 17. If zero or less, enter -0-	23	14,992.00
24	Enter the smaller of line 17 or: 28,400.00 • \$56,800 if married filing jointly or qualifying widow(er); • \$28,400 if single or married filing separately; or • \$38,050 if head of household If line 23 is more than line 24, skip lines 30-35 and go to line 36.	24	28,400.00
25	Enter the amount from line 23	25	14,992.00
26	Subtract line 25 from line 24. If zero or less, go to line 36	26	13,408.00
27	Add lines 10 and 19	27	211,269.00
28	Enter the smaller of line 26 or line 27	28	13,408.00
29	Multiply line 28 by 5% (.05)	29	670.40
30	Subtract line 28 from line 26	30	
31	Enter your qualified 5-year gain	31	
32	Enter the smaller of line 30 or line 31	32	
33	Multiply line 32 by 8% (.08)	33	
34	Subtract line 32 from line 30	34	
35	Multiply line 34 by 10% (.10)	35	
36	Enter the smaller of line 17 or line 22	36	211,269.00
37	Enter the amount from line 26 (if line 26 is blank, enter -0-)	37	13,408.00
38	Subtract line 37 from line 36	38	197,861.00
39	Add lines 10 and 19	39	211,269.00
40	Enter the amount from line 28 (if line 28 is blank, enter -0-)	40	13,408.00
41	Subtract line 40 from line 39	41	197,861.00
42	Enter the smaller of line 38 or line 41	42	197,861.00
43	Multiply line 42 by 15% (.15)	43	29,679.15
44	Subtract line 42 from line 38	44	0.00
45	Multiply line 44 by 20% (.20)	45	0.00
46	Figure the tax on the amount on line 23. Use the Tax Table or Tax Rate Schedules, whichever applies	46	1,896.00
47	Add lines 29, 33, 35, 43, 45, and 46	47	32,245.55
48	Figure the tax on the amount on line 17. Use the Tax Table or Tax Rate Schedules, whichever applies	48	66,795.00
49	Tax on all taxable income. Enter the smaller of line 47 or line 48 here and on Form 1040, line 41	49	32,245.55

Worksheet for Lines 27 and 39

1.	Enter your qualified dividends from Form 1040, line 9b	1.	0.00
2.	Enter the amount from Form 4952, line 4g	2.	0.00
3.	Enter the amount from Form 4952, line 4e	3.	0.00
4.	Subtract line 3 from line 2. If zero or less, enter -0-	4.	0.00
5.	Subtract line 4 from line 1. If zero or less, enter -0-	5.	0.00
6.	Enter the amount from Schedule D, line 10	6.	211,269.00
7.	Add lines 5 and 6. Enter the result here and on Schedule D, lines 27 and 39 (unless you are skipping the line)	7.	211,269.00

Name of Taxpayer:	David Gould	09/17/2008
Identification Number:	[REDACTED]	Total 9.20.10

2003 - SCHEDULE SE - COMPUTATION OF SELF-EMPLOYMENT TAX

Primary

David Gould

1. Self-employment income	42,666.00
2. Multiply line 1 by 92.35%	39,402.05
3. Farm Optional Method Income	0.00
4. Non Farm Optional Method Income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	39,402.05
6. Maximum earnings subject to social security	87,000.00
7. Social Security wages and tips from W-2	0.00
8. Unreported tips from Form 4137	0.00
9. Sum of lines 7 and 8	0.00
10. Line 6 less line 9	87,000.00
11. Multiply the smaller of line 5 or 10 by 12.40%	4,885.85
12. Multiply line 5 by 2.90%	1,142.66
13. Self-Employment Tax (sum of lines 11 and 12)	6,028.51

Secondary

1. Self-employment income	0.00
2. Multiply line 1 by 92.35%	0.00
3. Farm Optional Method Income	0.00
4. Non Farm Optional Method Income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	0.00
6. Maximum earnings subject to social security	87,000.00
7. Social Security wages and tips from W-2	0.00
8. Unreported tips from Form 4137	0.00
9. Sum of lines 7 and 8	0.00
10. Line 6 less line 9	0.00
11. Multiply the smaller of line 5 or 10 by 12.40%	0.00
12. Multiply line 5 by 2.90%	0.00
13. Self-Employment Tax (sum of lines 11 and 12)	0.00

Name of Taxpayer: David Gould		09/17/2008
Identification Number: [REDACTED]	Total	9.20.10

EXPLANATION OF THE DELINQUENCY PENALTY

Since your income tax return was not filed within the time limit prescribed by law and/or the tax was not paid, and you have not shown that such failure was due to reasonable cause, an addition to the tax is charged as shown below, in accordance with Section 6651(a)(1) and/or Section 6651(a)(2) of the Internal Revenue Code.

2004 - DELINQUENCY PENALTY

1. Delinquency penalty abated		0.00
2. Date return due	04/15/2005	
3. Date return filed	09/17/2008	
4. Failure to File penalty rate	0.225	
5. Failure to Pay penalty rate	0.210	
6. Total corrected tax liability		7,608.00
7. Allowable payments on or prior to due date of return		0.00
8. Net Amount Due (line 6 less line 7)		7,608.00
9. Failure to File Penalty - line 8 multiplied by line 4		1,711.80
10. Minimum penalty if over 60 days delinquent		100.00
11. Failure to File Penalty - Greater of line 9 or line 10		1,711.80
12. Previously assessed Failure to File Penalty		0.00
13. Net Failure to File Penalty - line 11 less line 12		1,711.80
14. Failure to Pay Penalty - line 8 multiplied by line 5		1,597.68
15. Previously assessed Failure to Pay Penalty		0.00
16. Net Failure to Pay Penalty - line 14 less line 15	*	1,597.68
17. Total Delinquency Penalty - Sum of line 13 and 16		3,309.48

- * If an amount appears as the Failure to Pay Penalty, the amount only reflects the addition to tax under Internal Revenue Code section 6651(a)(2) through the date of this notice. The addition to tax will continue to accrue from the due date of the return at a rate of 0.5 percent each month, or fraction thereof, of nonpayment, not exceeding 25 percent.

Name of Taxpayer: David Gould

Identification Number: [REDACTED]

Total

09/17/2008

9.20.10

2004 - EXPLANATION OF THE ESTIMATED TAX PENALTY

Since you did not pay sufficient estimated tax, addition to the tax is charged as shown below, in accordance with Section 6654(a) of the Internal Revenue Code.

1. Total corrected tax liability, Form 4549, line 11 (Tax Per Return, if a return was filed)					7,608.00
2. Withholding taxes					0.00
3. Line 1 less line 2 (if less than \$1000, estimated penalty does not apply)					7,608.00
4. 90% of line 1					6,847.20
5. Prior year tax liability (110% of tax if AGI was more than \$150,000. or if MFS more than \$75,000.)					0.00
6. The smaller of line 4 or 5 (as adjusted)					6,847.20
7. Payment Due Date	Apr 15, 2004	Jun 15, 2004	Sep 15, 2004	Jan 15, 2005	
8. Payment Required	1,711.80	1,711.80	1,711.80	1,711.80	
9. Payments & Credits	0.00	0.00	0.00	0.00	
10. Overpayment from Line 16		0.00	0.00	0.00	
11. Total of Lines 9 & 10		0.00	0.00	0.00	
12. Previous Qtr Underpayment		1,711.80	3,423.60	5,135.40	
13. 11 minus 12	0.00	0.00	0.00	0.00	
14. Remaining Underpayment		1,711.80	3,423.60		
15. Underpayment	1,711.80	1,711.80	1,711.80	1,711.80	
16. Overpayment	0.00	0.00	0.00	0.00	
17. Penalty	81.11	66.85	48.94	21.10	
18. Previously Assessed Penalty				0.00	
19. Estimated Tax Penalty				218.00	

Name Of Taxpayer:	David Gould	09/17/2008
Identification Number:	[REDACTED]	Total 9.20.10

2004 - PERSONAL EXEMPTION WORKSHEET

1. Multiply \$ 3,100.00 by the total number of exemptions claimed on Form 1040, line 6e	3,100.00
2. Adjusted Gross Income	24,504.00
3. Limitation based on Filing Status	107,025.00
4. Subtract line 3 from line 2	0.00
5. Divide line 4 by \$2,500 (\$1,250 if married filing separate)	0.00
6. Multiply line 5 by 2% and enter the result as a decimal	0.00
7. Multiply line 1 by line 6	0.00
8. Deduction for exemptions (Subtract line 7 from line 1)	3,100.00

Note: If Line 4 is more than \$122,500. or (\$61,250. if married filling separately), a deduction for exemptions cannot be taken.

Name of Taxpayer: David Gould

09/17/2008

Identification Number: [REDACTED]

Total

9.20.10

2004 - SCHEDULE D - CAPITAL GAINS AND LOSSES

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

1	Short-term capital gain or loss	0.00
2	Short-term capital loss carryover	0.00
3	Net Short-term Gain or Loss (Add line 1 and 2)	0.00

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

4	Long-term capital gain or loss	6,000.00
5	Long-term capital gain or loss carryover	0.00
6	Net long-term Gain or Loss (Add line 4 and 5)	6,000.00

Part III Summary

7	Sum of lines 3 and 6 - Net Capital Gain or Loss	6,000.00
8	Capital loss limitation	0.00
9	Capital Gain or Loss - As Corrected	6,000.00
10	Capital Gain or Loss - Per Return	0.00
11	Line 9 less line 10 - Adjustment to Income	6,000.00

CORRECTED CARRYOVER

12	Short-term Carryover to Subsequent Year	0.00
13	Long-term Carryover to Subsequent Year	0.00

Name of Taxpayer: **David Gould**
 Identification Number: XXXXXXXXXX

Total

09/17/2008
 9.20.10

2004 - Qualified Dividends and Capital Gain Tax Worksheet

1. Enter the amount from Form 1040, line 42 (Form 1040A, line 27)	1.	16,554.00	
2. Enter the amount from Form 1040, line 9b (Form 1040A, line 9b)	2.	0.00	
3. Are you filing Schedule D?			
<input checked="" type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D, but do not enter less than -0-	} 3.	6,000.00	
<input type="checkbox"/> No. Enter the amount from Form 1040, line 13 (Form 1040A, line 10)			
4. Add lines 2 and 3	4.	6,000.00	
5. If you are claiming investment interest expense on Form 4952, enter the amount from line 4g of that form. Otherwise, enter -0-	5.	0.00	
6. Subtract line 5 from line 4. If zero or less, enter -0-	6.	6,000.00	
7. Subtract line 6 from line 1. If zero or less, enter -0-	7.	10,554.00	
8. Enter the smaller of:			
• The amount on line 1, or 29,050.00	} 8.	16,554.00	
• \$29,050 if single or married filing separately,			
\$58,100 if married filing jointly or qualifying widow(er),			
\$38,900 if head of household.			
9. Is the amount on line 7 equal to or more than the amount on line 8?			
<input type="checkbox"/> Yes. Skip lines 9 through 11; go to line 12 and check the "No" box.			
<input checked="" type="checkbox"/> No. Enter the amount from line 7	9.	10,554.00	
10. Subtract line 9 from line 8	10.	6,000.00	
11. Multiply line 10 by 5% (.05)	11.		300.00
12. Are the amounts on lines 6 and 10 the same?			
<input checked="" type="checkbox"/> Yes. Skip lines 12 through 15; go to line 16.			
<input type="checkbox"/> No. Enter the smaller of line 1 or line 6	12.		
13. Enter the amount from line 10 (if line 10 is blank, enter -0-)	13.		
14. Subtract line 13 from line 12	14.		
15. Multiply line 14 by 15% (.15)	15.		
16. Figure the tax on the amount on line 7. Use the Tax Table or Tax Computation Worksheet, whichever applies	16.		1,229.00
17. Add lines 11, 15, and 16	17.		1,529.00
18. Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet, whichever applies	18.		2,129.00
19. Tax on all taxable income. Enter the smaller of line 17 or line 18. Also include this amount on Form 1040, line 43 (Form 1040A, line 28)	19.		1,529.00

Name of Taxpayer: David Gould 09/17/2008
 Identification Number: [REDACTED] Total 9.20.10

2004 - SCHEDULE SE - COMPUTATION OF SELF-EMPLOYMENT TAX

Primary
 David Gould [REDACTED]

1. Self-employment income	43,024.00
2. Multiply line 1 by 92.35%	39,732.66
3. Farm Optional Method Income	0.00
4. Non Farm Optional Method Income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	39,732.66
6. Maximum earnings subject to social security	87,900.00
7. Social Security wages and tips from W-2	0.00
8. Unreported tips from Form 4137	0.00
9. Sum of lines 7 and 8	0.00
10. Line 6 less line 9	87,900.00
11. Multiply the smaller of line 5 or 10 by 12.40%	4,926.85
12. Multiply line 5 by 2.90%	1,152.25
13. Self-Employment Tax (sum of lines 11 and 12)	6,079.10

Secondary

1. Self-employment income	0.00
2. Multiply line 1 by 92.35%	0.00
3. Farm Optional Method Income	0.00
4. Non Farm Optional Method Income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	0.00
6. Maximum earnings subject to social security	87,900.00
7. Social Security wages and tips from W-2	0.00
8. Unreported tips from Form 4137	0.00
9. Sum of lines 7 and 8	0.00
10. Line 6 less line 9	0.00
11. Multiply the smaller of line 5 or 10 by 12.40%	0.00
12. Multiply line 5 by 2.90%	0.00
13. Self-Employment Tax (sum of lines 11 and 12)	0.00



Department of the Treasury
Internal Revenue Service

Notice 1214 (Rev. 1-2007)
Catalog Number 26162Z

Helpful Contacts for Your “Notice of Deficiency”

Do you have questions/concerns about this “Notice of Deficiency?” **First, contact the person whose name and telephone number appear at the top of your letter.** This person can directly access your tax information and help you get answers.

Do you want assistance by a Taxpayer Advocate? The Taxpayer Advocate Service is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should. You can reach TAS by calling their toll-free case intake line at 1-877-777-4778 or TTY/TTD 1-800-829-4059. You can also contact your Local Taxpayer Advocate, whose address and phone number are listed here.

ALABAMA
Birmingham Office
Taxpayer Advocate
801 Tom Martin Dr., Room 151-PR
Birmingham, AL 35211
(205) 912-5631

ALASKA
Anchorage Office
Taxpayer Advocate
949 East 36th Ave., Stop A-405
Anchorage, AK 99508
(907) 271-6877

ARIZONA
Phoenix Office
Taxpayer Advocate
210 E. Earll Drive, Stop 1005-PHX
Phoenix, AZ 85012-2623
(602) 207-8240

ARKANSAS
Little Rock Office
Taxpayer Advocate
700 West Capitol St., Stop 1005-LIT
Little Rock, AR 72201
(501) 396-5978

CALIFORNIA
Laguna Niguel Office
Taxpayer Advocate
24000 Avila Road, Stop 2000
Laguna Niguel, CA 92677
(949) 389-4804

Los Angeles Office
Taxpayer Advocate
300 N. Los Angeles St.
Stop 6710LA
Los Angeles, CA 90012
(213) 576-3140

Oakland Office
Taxpayer Advocate
1301 Clay St., Suite 1540S
Oakland, CA 94612
(510) 637-2703

Sacramento Office
(LTA located in Oakland, CA)
4330 Watt Ave. Stop SA5043
Sacramento, CA 95821
(916) 974-5007

San Jose Office
(LTA located in Oakland)
55 S. Market St., Stop 0004
San Jose, CA 95113
(408) 817-6850

COLORADO
Denver Office
Taxpayer Advocate
600 17th St., Stop 1005 DEN
Denver, CO 80202-2490
(303) 446-1012

CONNECTICUT
Hartford Office
Taxpayer Advocate
135 High St., Stop 219
Hartford, CT 06103
(860) 756-4555

DELAWARE
Wilmington Office
Taxpayer Advocate
1352 Marrows Rd., Suite 203
Newark, DE 19711-5445
302-286-1643

DISTRICT OF COLUMBIA
Washington, DC Office
Taxpayer Advocate
500 N. Capitol St. NW, Suite 1301-A
Washington, DC 20221
202-622-4300

FLORIDA
Ft. Lauderdale Office
Taxpayer Advocate
7850 SW 6th Court, Room 265
Plantation, FL 33324
(954) 423-7677

Jacksonville Office
Taxpayer Advocate
841 Prudential Dr., Suite 100
Stop: TA:Atlanta/Intl: JAX
Jacksonville, FL 32207
(904) 665-1000

GEORGIA
Atlanta Office
Taxpayer Advocate
401 W. Peachtree St., NW
Summit Building
Room 510, Stop 202-D
Atlanta, GA 30308
(404) 338-8099

HAWAII
Honolulu Office
Taxpayer Advocate
300 Ala Moana Blvd., #50089
Stop H-495 / Room 1-214
Honolulu, HI 96850
(808) 539-2870

IDAHO
Boise Office
Taxpayer Advocate
550 West Fort St., Box 041
Boise, ID 83724
(208) 387-2827

ILLINOIS
Chicago Office
Taxpayer Advocate
230 S. Dearborn St.
Room 2860 / Stop 1005-CHI
Chicago, IL 60604
(312) 566-3800

Springfield Office
Taxpayer Advocate
3101 Constitution Dr.
Stop 1005-SPD
Springfield, IL 62704
(217) 862-6382

INDIANA
Indianapolis Office
Taxpayer Advocate
575 N. Pennsylvania St.
Room 581 / Stop TA770
Indianapolis, IN 46204
(317) 685-7840

IOWA
Des Moines Office
Taxpayer Advocate
210 Walnut St., Room 483, Stop 1005-DSI
Des Moines, IA 50309
(515) 564-6888

KANSAS
Wichita Office
Taxpayer Advocate
271 W. 3rd St., North
Stop 1005-WIC, Suite 2000
Wichita, KS 67202
(316) 352-7506

KENTUCKY
Louisville Office
Taxpayer Advocate
600 MLK Jr. Place
Room 325
Louisville, KY 40202
(502) 582-6030

LOUISIANA
New Orleans Office
Taxpayer Advocate
1555 Poydras St., Suite 220, Stop 2
New Orleans, LA 70112-3747
(504) 558-3001

MAINE
Augusta Office
Taxpayer Advocate
68 Scwall St., Room 313
Augusta, ME 04330
(207) 622-8528

MARYLAND
Baltimore Office
Taxpayer Advocate
31 Hopkins Plaza, Room 900
Baltimore, MD 21201
(410) 962-2082

MASSACHUSETTS
Boston Office
Taxpayer Advocate
JKF Bldg, 15 New Sudbury St., Room 725
Boston, MA 02203
(617) 316-2690

MICHIGAN
Detroit Office
Taxpayer Advocate
McNamara Federal Building
477 Michigan Ave., Room 1745, Stop 7
Detroit, MI 48226
(313) 628-3670

MINNESOTA
St. Paul Office
Taxpayer Advocate
Wells Fargo Place
30 E. 7th St., Suite 817
Stop 1005 STP
St. Paul, MN 55101
(651) 312-7999

**IRS**Department of the Treasury
Internal Revenue ServiceNotice 1214 (Rev. 1-2007)
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100 W. Capitol St., Stop 31
Jackson, MS 39269
(601) 292-4800**MISSOURI****St. Louis Office**
Taxpayer Advocate
1222 Spruce Street,
Stop 1005-STL, Room 10-314
St. Louis, MO 63103
(314) 612-4610**MONTANA****Helena Office**
Taxpayer Advocate
10 West 15th St., Suite 2319
Helena, MT 59626
(406) 441-1022**NEBRASKA****Omaha Office**
Taxpayer Advocate
1313 Farnam St.
Stop 1005-OMA, Room 208
Omaha, NE 68102
(402) 221-4181**NEVADA****Las Vegas Office**
Taxpayer Advocate
110 City Parkway
Stop 1005-LVG
Las Vegas, NV 89106
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80 Daniel St., Room 403
Portsmouth, NH 03801
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Springfield, NJ 07081
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Stop 1005 ALB
Albuquerque, NM 87109
(505) 837-5505**NEW YORK****Albany Office**
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Leo O'Brien Federal Building
1 Clinton Square, Room 354
Albany, NY 12207
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10 Metro Tech Center
625 Fulton St.
Brooklyn, NY 11201
(718) 488-2080**Buffalo Office**Taxpayer Advocate
201 Como Park Blvd.
Buffalo, NY 14227-1416
(716) 686-4850**Manhattan Office**Taxpayer Advocate
290 Broadway, 5th Floor
New York, NY 10007
(212) 436-1011**NORTH CAROLINA****Greensboro Office**
Taxpayer Advocate
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Greensboro, NC 27401
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Fargo, ND 58102-4727
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Cincinnati, OH 45202
(513) 263-3260**Cleveland Office**Taxpayer Advocate
1240 E. 9th St., Room 423
Cleveland, OH 44199
(216) 522-7134**OKLAHOMA****Oklahoma City Office**
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Oklahoma City, OK 73102
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Portland, OR 97204
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Philadelphia, PA 19106
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Pittsburgh, PA 15222
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Providence, RI 02903
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Room 466, MDP-03
Columbia, SC 29201
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Stop 1005-ABE, Room 114
Aberdeen, SD 57401
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Nashville, TN 37203
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Austin, TX 78701
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1114 Commerce St.
MC 1005DAL, Room 1004
Dallas, TX 75242
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1919 Smith St., Stop 1005-HOU
Houston, TX 77002
(713) 209-3660**UTAH****Salt Lake City Office**
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50 South 200 East, Stop 1005-SLC
Salt Lake City, UT 84111
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Courthouse Plaza
199 Main St.
Burlington, VT 05401-8309
(802) 859-1052**VIRGINIA****Richmond Office**
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Richmond, VA 23240
(804) 916-3501**WASHINGTON****Seattle Office**
Taxpayer Advocate
915 2nd Ave., Stop W-405
Seattle, WA 98174
(206) 220-6037**WEST VIRGINIA****Parkersburg Office**
Taxpayer Advocate
425 Juliana St., Room 3012
Parkersburg, WV 26101
(304) 420-8695**WISCONSIN****Milwaukee Office**
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211 West Wisconsin Ave.
Room 507, Stop 1005 MIL
Milwaukee, WI 53203
(414) 231-2390**WYOMING****Cheyenne Office**
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Cheyenne, WY 82009
(307) 633-0800**TAXPAYERS LIVING
ABROAD OR IN U.S.
TERRITORIES****International - Puerto Rico**
Taxpayer Advocate
San Particio Office Building
7 Tabonuco St.
Room 200
Guaynabo, PR, 00966
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(787) 622-8940 (English)**Campuses****Andover**
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Chamblee, GA 30362
(770) 936-4500**Austin**Taxpayer Advocate
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Austin, TX 78767
(512) 460-8300**Brookhaven**Taxpayer Advocate
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Holttsville, NY 11742
(631) 654-6686**Cincinnati**Taxpayer Advocate
201 Rivercenter Blvd, Stop 11-G
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Stop 1005
Kansas City, MO 64108
(816) 291-9000**Memphis**Taxpayer Advocate
5333 Getwell Rd., Stop 13-M
Memphis, TN 38118
(901) 395-1900**Ogden**Taxpayer Advocate
1973N. Rulon White Blvd.
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